CERTIFICATE OF SERVICE

It is hereby certified that service of the foregoing PLAINTIFF UNITED STATES OF AMERICA'S MOTION TO EXTEND TIME FOR SERVICE has been made this 7th day of May, 2007, by placing copies in the United States Mail addressed to the following:

Jane Joyce Rice 9 Pleasant Valley Lane Sheridan, Wyoming 82801

s/ Michael G. PitmanTrial Attorney, Tax DivisionU.S. Department of Justice